



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

February 1, 2006

The Honorable Tom Horne
Superintendent of Public Instruction
Arizona Department of Education
Executive Officer
Arizona State Board of Education
1535 West Jefferson Street
Phoenix, AZ 85007

Subject: Window Rock Unified School District No. 8

Dear Mr. Horne:

In our May 16, 2005, letter to you, we requested that the Arizona State Board of Education take action on Window Rock Unified School District No. 8 because the District had not submitted its audit reports and Uniform System of Financial Records (USFR) Compliance Questionnaires for the years ended June 30, 2003, and June 30, 2004. We have since received the District's reports and questionnaire for the year ended June 30, 2003. However, we have still not received the District's audit reports and questionnaire for the year ended June 30, 2004, which were due by March 31, 2005. Consequently, the District still has not complied with the USFR and state and federal law in regard to report submission.

If you have questions concerning this matter, please call Gregg Rickert, Accounting Services Manager, or me at (602) 553-0333.

Sincerely,

Magdalene D. Haggerty, CPA
Accounting Services Director

MDH/gr

cc: Governing Board

Mr. Thomas Jackson, Superintendent

Window Rock Unified School District No. 8

The Honorable Pauline M. Begay, Apache County School Superintendent

Mr. Vince Yanez, Executive Director

Arizona State Board of Education

Ms. Vicki G. Salazar, Associate Superintendent of Financial Services